

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND,
AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 30 March 1908 :—*for*,

RETURN "showing, for the year ended the 31st day of March 1908: (1) the Amount contributed by *England*, *Scotland*, and *Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England*, *Scotland*, and *Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper No. 245 of Session 1907)."

Treasury Chambers, }
7 July 1908.

C. HOBHOUSE.



(*Mr. John O'Connor.*)

Ordered, by The House of Commons, to be Printed,
7 July 1908.

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PART I.—REVENUE.
1907–8.

REVENUE (Net Receipts)

As Collected.

As Distributed.

	In Scotland.	In Scotland.	In Ireland.	From other Provinces.	Total.	By English.	By Scotland.	By Ireland.	From other Provinces.	Total.			
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.			
Customs	16,930,040	16,944,000	5,679,660	—	23,619,660	19,008,000	3,617,660	—	—	23,619,660			
Excise	—	—	—	—	—	11,739,000	9,798,000	1,941,000	—	11,739,000			
Taxes on Distilled Spirits	—	—	—	—	—	18,104,000	16,326,000	1,778,000	—	18,104,000			
Rents	—	—	—	—	—	7,064,000	6,778,000	286,000	—	7,064,000			
Land Tax	—	—	—	—	—	65,000	—	—	—	65,000			
Home Duty	—	—	—	—	—	121,000	—	—	—	121,000			
Excise Tax	—	—	—	—	—	25,000,000	24,865,000	135,000	—	25,000,000			
Total Revenue from Taxes	100,026,000	10,930,000	10,380,000	—	129,330,000	104,354,000	10,986,000	8,353,000	433,000	129,330,000			
Postal Services	—	—	—	—	—	16,372,000	993,000	17,881,000	15,371,000	1,691,000	393,000	—	17,681,000
Telegraph Services	—	—	—	—	—	2,522,000	178,000	—	3,022,000	3,022,000	178,000	—	3,022,000
Telephone Services	—	—	—	—	—	1,188,000	102,000	—	1,859,000	1,186,000	102,000	—	1,878,000
Other Duties	—	—	—	—	—	123,800	28,400	—	131,800	131,800	28,400	—	131,800
Joseph from Royal Compt. Share and Boundary Losses	—	—	—	—	—	1,529	—	—	1,199,000	—	1,490	—	1,193,000
Miscellaneous	—	—	—	—	—	48,000	114,000	1,114,000	5,206,000	826,000	118,000	—	1,114,000
Total Non-Tax Revenue	26,396,000	2,397,000	1,288,000	—	3,983,000	26,168,000	20,393,000	2,562,000	1,248,000	3,978,000	—	2,378,000	26,168,000
Accumulated Revenue	—	—	—	—	—	100,026,000	10,930,000	11,478,000	2,375,000	106,078,000	107,191,000	10,621,000	106,078,000
Per cent.	—	—	—	—	—	100	100	100	100	100	100	100	100

CUSTOMS

AMOUNT and PROPORTION of REVENUE Contributed by each Kingdom and from other sources in the Year 1897-8.

	Revenue (Net Receipt)				Revenue (Net Receipt)				T. E. M. A. N. S.
	to Scotland	to Scotland	In Ireland	Total	As Adjusted to give True Contribution.	By England	By Scotland	By Ireland	
	£	£	£	£	£	£	£	£	£
Cocoa - - - -	295,000	7,000	5,000	317,000	328,000	31,000	31,000	31,000	301,000 By population proportions.
Cherry and Coffee - - -	210,000	15,000	1,000	236,000	236,000	23,000	23,000	23,000	231,000 By proportion ascertained for 1896-7-8, from Revenue Dept., Britain. See Parliamentary Paper, No. 189, page 12.
Dried Fruits - - -	124,000	90,000	12,000	226,000	232,000	48,000	48,000	48,000	186,000 By population proportions.
Passenger and Colonial Supplies -	4,236,000	417,000	260,000	4,703,000	3,485,000	418,000	316,000	316,000	4,132,000 By proportion ascertained for 1896-8.
Sugar - - - -	1,971,000	1,096,000	386,000	3,453,000	3,439,000	750,000	439,000	439,000	3,214,000 By proportion ascertained by Inland Tax Department, London, 1896-7-8. The contributions due were ascertained for Great Britain and Ireland in 1896-7-8. The contributions due were ascertained for Great Britain and Ireland on population proportions as between England and Scotland.
Tax - - - -	6,296,000	134,000	825,000	7,151,000	6,489,000	461,000	620,000	587,000	5,408,000 By proportion ascertained for 1896-7-8, upon statutory mode of contribution and duties.
Tobacco - - - -	10,374,000	1,292,000	1,368,000	12,034,000	14,070,000	1,631,000	1,518,000	1,518,000	11,736,000 By proportion ascertained for 1896-7-8, upon statutory mode of contribution and duties.
Wines - - - -	1,485,000	70,000	73,000	1,538,000	1,600,000	131,000	61,000	61,000	1,178,000 By proportion ascertained by Inland Tax to write interchanged between Great Britain and Ireland in 1900-1. By population proportions as between England and Scotland.
Other Articles - - -	250,000	2,000	6,000	24,000	81,000	5,000	4,000	4,000	62,000 By population proportions.
Total Net Receipts - £	30,530,000	3,453,000	2,373,000	32,346,000	32,000,000	3,457,000	3,013,000	3,013,000	28,989,000
Per cent. - -	68.47	9.37	8.32	70.00	67.01	10.54	9.35	9.35	75.00

INLAND REVENUE.

AMOUNT and PROPORTION of REVENUE Contributed

H E A D.	REVENUE (Net Receipt)				
	As Collected.				
	In England.	In Scotland.	In Ireland.	Total.	
BOTTLES:					
Spirits	6,661,000	7,058,000	4,055,000	17,774,000	1
Beer	11,158,000	634,000	1,308,000	13,117,000	2
Gin, Wine and Beer	127,000	7,000	—	134,000	3
Licences	3,893,000	391,000	218,000	4,413,000	4
Railway Duty	322,000	33,000	—	345,000	5
Other items	3,200	—	7,000	10,000	6
TOTAL BOTTLES	22,093,000	8,068,000	5,873,000	35,036,000	7
ESTATE, &c. DUTIES:					
Estate Duty (1894)	12,583,000	1,445,000	534,000	14,560,000	8
Probate Duty	43,000	3,000	3,000	49,000	9
Estate Duty (Temporary)	3,000	1,000	1,000	5,000	10
Legacy Duty	3,483,000	339,000	98,000	3,880,000	11
Succession Duty	609,000	70,000	88,000	727,000	12
Corporation Duty	50,000	1,000	—	51,000	13
TOTAL ESTATE, &c. DUTIES	16,571,000	1,847,000	690,000	19,108,000	14
STAMPS	7,093,000	175,000	290,000	7,331,000	15
LAND TAX	676,000	32,000	—	710,000	16
HOUSE DUTY	1,818,000	127,000	—	1,945,000	17
INCOME TAX (Approximate Distribution of Receipt):					
Schedule A.—Land and Houses	6,776,000	788,000	884,000	7,947,000	18
Schedule B.—Occupation of Land	119,000	23,000	22,000	163,000	19
Schedule C.—Government Stocks, &c.	3,273,000	—	91,000	3,197,000	20
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c.	10,672,000	1,141,000	200,000	10,083,000	21
£.	13,845,000	1,141,000	200,000	14,279,000	
Schedule E.—Trades and Professions	6,378,000	756,000	934,000	7,330,000	22
Schedule F.—Public Offices, &c., Official Salaries	606,000	11,000	65,000	654,000	23
Schedule G.—Non-Official Salaries	1,261,000	140,000	18,000	1,173,000	24
£.	1,831,000	151,000	83,000	2,155,000	
TOTAL INCOME TAX	26,006,000	2,605,000	995,000	31,586,000	25
AGGREGATE INLAND REVENUE	16,188,000	10,527,000	7,961,000	34,676,000	26
Per Cent.	75.22	13.31	7.77	100.00	27

* Exclusive of Fox and Patent Stamps.

INLAND REVENUE.

by each Kingdom in the Year 1907-8.

REVENUE (Net Receipt)					REMARKS.
As Adjusted to give True Contribution.					
By England.	By Scotland.	By Ireland.	From other Sources.	Total.	
£ 11,974,000	£ 3,742,000	£ 1,066,000	—	£ 17,782,000	Based on consumption of spirits as beverage in each kingdom, as ascertained from the annual returns of remission of duty paid spirits.
2 11,875,000	234,000	1,008,000	—	13,117,000	Adjusted on basis of statistics of transit of beer in three kingdoms in the year 1908-9.
3 127,000	1,000	—	—	134,000	
4 3,864,000	394,000	285,000	—	4,443,000	Revenue as collected.
5 322,000	23,000	—	—	348,000	
6 3,000	—	7,000	—	10,000	
7 37,800,000	4,706,000	3,235,000	—	45,741,000	— - - TOTAL EXCISE.
8 12,167,000	1,429,000	634,000	250,000	14,360,000	Revenue as collected, but with allowance made for duty on property of persons dying despatched outside the United Kingdom.
9 43,000	3,000	3,000	—	49,000	
10 4,145,000	601,000	133,000	—	5,889,000	Revenue as collected.
11 16,330,000	1,883,000	626,000	350,000	18,189,000	— - - TOTAL ESTATE, &c., DUTIES
12 6,818,000	617,000	320,000	36,000	7,761,000	— - - STAMPS. A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; a per cent. of ad valorem of total produce being deducted from England, and 1% from Scotland and Ireland, and 1% being added to Ireland. A further adjustment is made on account of Medicine stamp Duty, due, but paid in England, but really contributed by Scotland and Ireland.
13 5,801,000	153,000	—	—	5,953,000	A proportion has also been made in respect of taxation levied on property situated in the United Kingdom, the proportion of which are distributed abroad.
14 6,291,000	110,000	404,000	—	8,210,000	Revenue as collected.
15 19,264,000	1,250,000	388,000	208,000	14,270,000	— - - dittae.
16 6,317,000	779,000	314,000	86,000	7,394,000	Adjusted on basis of information derived from the statistics of estate duty for the two years ended 1908-9.
17 1,771,000	151,000	95,000	126,000	2,055,000	An allowance has also been made for duty on property of persons domiciled abroad.
18 37,344,000	5,110,000	1,106,000	388,000	31,690,000	Ditto to extent of one-fifth of total produce.
19 55,356,000	10,418,000	5,386,000	683,000	97,274,000	Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.
20 82 10	20 72	5 49	30	100 00	— - - TOTAL INCOME TAX.
					— - - AGGREGATE ISLAND REVENUE.
					— - - Per Cent.

MISCELLANEOUS REVENUE, 1907-8.

	Derived from England.	Derived from Scotland	Derived from Ireland.	Derived from other Sources.	TOTAL.	
SMALL BRANCHES OF THE HEREDITARY REVENUE.	£	£	£	£	£	
BANK OF ENGLAND	12,600	—	600	4,000	17,200	
CONTRIBUTION FROM INDIAN REVENUES	—	—	—	15,000	15,000	
BANKRUPTCY ACT, 1888	20,000	—	—	—	20,000	
COMPANIES (WINDING-UP) ACT, 1890	6,000	—	—	—	6,000	
EXPENSES OF ADMINISTRATION OF LOCAL TAXES	8,500	—	80,000	1,500	90,000	
MINT	—	—	—	721,000	721,000	
 RECEIPTS BY CIVIL DEPARTMENTS:						
Board of Trade	—	—	—	12,000	12,000	
Charity Commission	1,500	—	—	—	1,500	
Civil Service Commission	—	—	—	500	500	
Colonial Office	—	—	—	71,000	71,000	
County Courts	12,600	—	—	—	12,600	
Fishery Board, Scotland	—	9,000	—	—	9,000	
Friendly Societies Registry	1,500	—	—	—	1,500	
Felicity Courts, Chancery and Admiralty	500	—	—	—	500	
Prisons, England	1,000	—	—	—	1,000	
Receiver of the Hereditary Revenue	1,500	—	—	—	1,500	
Treasury, &c.	2,500	500	—	38,000	38,000	
Office of Works, England	3,000	—	—	—	3,000	
	CARRIED FORWARD	£	261,933	9,500	10,500	281,933
						1,160,000

MISCELLANEOUS REVENUE, 1907-8—continued.

	Derived from England,	Derived from Scotland,	Derived from Ireland,	Derived from other Sources	TOTAL
Brought forward	£.	£.	£.	£.	£.
Savings and Over-sumes	264,000	8,800	30,000	828,000	1,280,800
Ile of Man	—	—	—	10,000	10,000
Capital Receipts, &c.	500	—	—	33,500	33,500
	267,000	9,300	30,500	877,000	1,184,800
Adm.—					
* Fee and Patent Stamps, as detailed below	183,000	76,000	85,500	307,500	1,051,000
TOTAL MISCELLANEOUS REVENUE	£.	£.	£.	£.	£.
Per Cent., Total	17.23	3.82	5.26	53.72	100.00
Per Cent., England, Scotland, and Ireland	10.34	8.82	11.47	—	100.00
* FEE AND PATENT STAMPS:					
Bankruptcy Court, Ireland	—	—	8,000	—	8,000
Civil Service Commission	—	—	—	18,500	18,500
Companies Registration	21,000	8,500	2,000	—	31,500
County Courts, Ireland	—	—	30,000	—	30,000
District Audit	54,500	—	—	—	54,500
Edinburgh Gazette	—	3,000	—	—	3,000
Judgments Registry Fund	—	—	3,000	—	3,000
Judicature	188,500	—	35,000	—	423,500
Land Commission, Ireland	—	—	2,500	—	2,500
Land Registry	51,500	—	—	—	51,500
Law Courts, Scotland	—	15,500	—	—	15,500
London Gazette	6,000	—	—	—	6,000
Lunacy Fee Fund	—	—	500	—	500
Newspaper Registration	500	—	—	—	500
Public Record	500	—	1,000	—	1,500
Railway Commission	500	—	—	—	500
Register Office, Scotland	—	81,000	—	—	81,000
Registration of Books	—	—	11,000	—	11,000
Registration of Title	—	—	4,000	—	4,000
Registration of Money Lenders	—	—	—	2,000	2,000
Patents, Designs, and Trade Marks	—	—	—	387,000	387,000
TOTAL FEE AND PATENT STAMPS	£.	£.	£.	£.	£.

* Actual receipts in the year.

Part II—EXPENDITURE.

1907-8.

(EXCHEQUER ISSUES.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	TOTAL.
National Debt Charges - - -	£.	£.	£.	£.	£.
	—	—	—	29,600,000	29,600,000
Naval and Military Charges:					
(a) Army - - - - -	—	—	—	27,330,000	27,330,000
(b) Navy - - - - -	—	—	—	31,141,000	31,141,000
Civil Government Charges:					
(a) On Consolidated Fund:					
(1) Civil List and Miscellaneous Charges	335,000	153,000	169,500	1,096,000	1,756,500
(2) Payments to Local Taxation Accounts, &c.	8,559,500	1,133,500	1,462,500	—	11,155,500
(b) Voted - - - - -	18,657,000	2,813,000	4,680,000	4,030,000	30,180,000
TOTAL CIVIL GOVERNMENT CHARGES - - - £.	27,554,500	4,069,500	6,812,000	5,126,000	43,092,000
Collection of Taxes - - -	2,551,000	429,000	242,000	—	3,222,000
Post Office Services - - -	13,920,000	1,772,000	1,256,000	579,000	17,577,000
TOTAL EXPENDITURE - £.	44,025,500	6,300,500	7,812,000	90,576,000	151,812,000
	<u>£. 58,136,000</u>				
Per Cent., England, Scotland, and Ireland - - - - -	75·73	20·84	23·42	—	100·00
Per Cent., Total - - - - -	39·00	4·16	5·14	61·71	100·00

DETAILS OF NAVAL AND MILITARY CHARGES, 1907-8.

	English.	Scottish.	Irish.	General.	Total.
	£.	£.	£.	£.	£.
ARMY SERVICES	—	—	—	27,115,000	
Ordnance Factories	—	—	—	200	27,115,000
Indian Army Pension Deficiency Fund Account	—	—	—	215,000	
NAVY SERVICES	—	—	—	31,111,000	31,111,000
TOTAL NAVAL AND MILITARY CHARGES	£.	—	—	58,471,000	58,471,000

DETAILS OF CIVIL GOVERNMENT CHARGES, 1907-8.

(a) ON CONSOLIDATED FUND.

(1) Civil List and Miscellaneous Charges.

	English.	Scottish.	Irish.	General.	Total.
	£.	£.	£.	£.	£.
CIVIL LIST	—	—	—	470,000	470,000
ANNUITIES AND PENSIONS:					
Alimony to the Royal Family	—	—	—	106,000	106,000
Pensions for Naval and Military Services	—	—	—	19,000	19,000
Pensions for Political and Civil Services	—	—	—	19,000	19,000
Pensions for Judicial Services	53,000	12,000	15,000	—	80,000
Compensations, Courts of Justice	6,500	—	1,500	—	8,000
Retired Allowances to Members of the Household of Her late Majesty, Queen Victoria	—	—	—	16,500	16,500
Miscellaneous Pensions	—	—	—	500	500
Civil List Pensions	—	—	—	25,000	25,000
TOTAL, ANNUITIES AND PENSIONS	£.	59,500	22,500	15,500	186,000
SALARIES AND ALLOWANCES:					
Speaker, House of Commons	—	—	—	5,000	5,000
Exchequer and Audit Department	—	—	—	8,500	8,500
Clergy and Schools	—	15,000	—	1,000	16,000
Inspectors of Anatomy	500	500	500	—	1,500
Copyright Commissions	500	—	500	—	1,000
Salaries formerly on the Boundary Revenues of Scotland	—	5,500	—	—	5,500
Land Revenues Allowances	1,000	—	—	—	1,000
Lord Lieutenant, Ireland	—	—	20,000	—	20,000
Queen's Colleges, Ireland	—	—	21,000	—	21,000
Miscellaneous	—	—	500	—	500
TOTAL, SALARIES AND ALLOWANCES	£.	2,000	24,500	42,500	75,000
COURTS OF JUSTICE:					
Salaries	270,500	104,000	110,500	24,500	515,000
MISCELLANEOUS SERVICES:					
Interest on Exchequer Bonds issued under the Council Agreement (Money) Act, 1894	—	—	—	68,000	68,000
Annuity under the Treaty of Union	—	2,000	—	—	2,000
Greenwich Hospital	—	—	—	4,000	4,000
Duchy of Lancaster (Wreath Compensation)	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tin Compensation)	—	—	—	16,000	16,000
Post Office Site Annuity	—	—	—	16,000	16,000
Commission of Perpetual Charges	—	1,000	—	—	1,000
Supreme Court of Judicature Settlement Funds—in aid of Cash Balance	—	—	—	300,000	300,000
TOTAL, MISCELLANEOUS SERVICES	£.	—	5,000	406,000	409,000
TOTAL, CIVIL LIST AND MISCELLANEOUS CHARGES	£.	545,000	154,000	168,500	1,096,000
					1,214,000

Details of Civil Government Charges, 1907-8—continued.
 (a) On Consolidated Fund—continued.

(2) Payments to Local Taxation Accountants, &c.

	Engln.	Scotsh.	Irlsh.	General.	Total.
	£.	£.	£.	£.	£.
Baileya Contribution to Ireland under the Land Purchase (Ireland) Act, 1891	—	—	60,000	—	60,000
Agricultural Grant under the Local Taxation Account (Scotland) Act, 1898	—	88,500	—	—	88,500
Grants under the Local Government (Ireland) Act, 1898:					
(1) Agricultural Grant	—	—	720,000	—	720,000
(2) In lieu of Local Grants	—	—	70,000	—	70,000
(3) Equivalent of Local Taxation Licence Duties collected in Ireland in 1906-7	—	—	214,500	—	214,500
	—	94,500	1,061,500	—	1,156,000
Payments under Section 17 of the Finance Act, 1907, in respect of the proceeds of the following funds:					
Outgoings—Beer and Spirit Duties	145,000	19,000	16,000	—	180,000
INLAND REVENUE:					
Excise:					
Beer Duty	329,000	44,500	37,500	—	411,000
Spirit Duty	643,500	88,000	90,500	—	821,500
Licences	3,192,000	282,000	—	—	3,474,000
Total Excise	4,711,500	511,000	128,000	—	5,340,500
Estate, &c., Duties:					
(1) In relief of Rates generally	2,342,500	595,000	267,000	—	3,104,500
(2) In relief of Rates on Titles Recuperated attached to Benefactions	134,000	—	—	—	134,000
(3) Under Agricultural Rates Acts and consequential Acts	1,290,500	182,000	—	—	1,472,500
Total Estate, &c., Duties	3,767,000	959,000	267,000	—	4,993,000
TOTAL INLAND REVENUE	8,478,500	1,514,000	985,000	—	10,977,500
TOTAL PAYMENTS UNDER THE FINANCE ACT, 1907	£. 8,500,000	£. 1,535,500	£. 401,000	—	£. 10,436,500
TOTAL PAYMENTS TO LOCAL TAXATION ACCOUNTANTS, &c.	£. 8,028,000	£. 1,333,500	£. 1,423,000	—	£. 11,784,500

Details of Civil Government Charges, 1907-8—continued.

(b) VOTED.

	Bengal.	Scottish.	Irish.	General.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palaces	54,000	4,800	—	—	58,800
Defence	6,000	—	—	6,000	11,000
Royal Parks and Pleasure Gardens	133,500	17,000	—	—	140,500
Houses of Parliament Buildings	—	—	—	63,500	63,500
Miscellaneous Legal Buildings (Great Britain)	54,000	15,000	—	—	69,000
Art and Science Buildings (Great Britain)	59,500	9,000	—	—	68,500
Diplomatic and Consular Buildings	—	—	—	75,000	75,000
Berries Buildings (Great Britain)	641,000	70,000	—	—	611,000
Public Buildings (Great Britain)	322,500	45,000	1,000	110,000	468,500
Survey of United Kingdom	75,500	20,000	20,000	5,000	120,500
Harbours under Board of Trade	25,000	1,000	—	—	26,000
Peterhead Harbour	—	30,000	—	—	30,000
Rates on Government Property	542,000	25,000	55,000	14,000	616,000
Public Works and Buildings in Ireland	—	—	148,000	15,000	163,000
Railways (Ireland)	—	—	85,000	—	85,000
TOTAL OF CLASS I. - £.	1,800,000	247,000	825,000	392,000	2,942,000

Details of Civil Government Charges, 1907-8--continued.

	Engish.	Scotish.	Irish.	General	TOTAL
CLASS II.					
House of Lords Office	—	—	—	22,000	22,000
House of Commons Office	—	—	—	26,000	26,000
Treasury, &c.	37,000	10,000	10,000	45,000	102,000
Home Office	178,500	14,500	8,500	—	198,500
Foreign Office	—	—	—	62,000	62,000
Colonial Office	—	—	—	63,000	63,000
Privy Council Office	10,000	—	—	—	10,000
Board of Trade, &c.	—	—	—	271,000	271,000
Merchant Marine Services	—	—	—	96,000	96,000
Bankruptcy Department of the Board of Trade	2,000	—	—	—	2,000
Board of Agriculture and Fisheries	352,000	12,000	—	—	368,000
Charity Commission	38,000	—	—	—	38,000
Civil Service Commission	—	—	—	41,000	41,000
Estatees and Audit Department	—	—	—	63,000	63,000
Friendly Societies Registry	7,500	200	200	—	8,500
Local Government Board	258,000	—	—	—	258,000
Locality Commission	16,000	—	—	—	16,000
Mint	—	—	—	—	—
National Debt Office	—	—	—	14,000	14,000
Public Record Office	24,000	—	—	—	24,000
Public Works Loan Commission	1,000	—	—	—	1,000
Registrar General's Office	38,000	—	—	—	38,000
Stationery and Printing	185,000	35,000	41,000	406,000	741,000
Woods, Forests, &c., Office of	12,500	—	2,500	—	15,000
Works and Public Buildings, Office of	72,500	7,500	—	4,000	84,000
Secret Service	—	—	—	45,000	45,000
SCOTLAND.					
Secretary for Scotland's Office	—	25,000	—	—	25,000
Fishery Board	—	17,000	—	—	17,000
Locality Commission	—	6,000	—	—	6,000
Registrar General's Office	—	4,000	—	—	4,000
Local Government Board	—	16,000	—	—	16,000
IRELAND.					
Lord Lieutenant's Household	—	—	4,500	—	4,500
Chief Secretary's Office, &c.	—	—	27,000	—	27,000
Department of Agriculture	—	—	303,000	—	303,000
Charitable Donations and Bequests Office	—	—	3,000	—	3,000
Local Government Board	—	—	71,000	—	71,000
Public Record Office	—	—	5,500	—	5,500
Public Works Office	—	—	29,000	—	29,000
Registration General's Office	—	—	12,000	—	12,000
Valuation and Boundary Survey	—	—	20,500	—	20,500
TOTAL OF CLASS II. £.	1,188,600	162,500	446,500	1,171,500	3,916,000

Details of Civil Government Charges, 1907-8—continued.

	English.	Scotish.	Irish.	General.	TOTAL.
CLASS III.	£.	£.	£.	£.	£.
Law Charges	18,000	—	—	13,000	31,000
Miscellaneous Legal Expenses	35,000	—	500	12,500	48,000
Supreme Court of Judicature	327,000	—	—	—	327,000
Land Registry	35,000	—	—	—	35,000
Public Trustees	2,000	—	—	—	2,000
County Courts	—	—	—	—	—
Police (England and Wales)	30,000	—	—	—	30,000
Prisons (England and the Colonies)	683,500	—	—	6,000	689,500
Reformatory and Industrial Schools (Great Britain)	190,000	62,000	—	—	252,000
Prisoners Criminal Lunatic Asylms	34,000	—	—	—	34,000
SCOTLAND.					
Law Charges and Courts of Law	—	77,500	—	—	77,500
Register House, Edinburgh	—	61,500	—	—	61,500
Craftsmen Commission	—	4,500	—	—	4,500
Prisons	—	66,000	—	—	66,000
IRELAND.					
Law Charges and Criminal Prosecutions	—	—	54,000	—	54,000
Supreme Court of Judicature and other Legal Departments	—	—	99,500	—	99,500
Land Commission	—	—	220,000	—	220,000
County Court Officers, &c.	—	—	106,000	—	106,000
Dublin Metropolitan Police (including Police Courts)	—	—	97,000	—	97,000
Constabulary	—	—	1,300,500	—	1,300,500
Prisons	—	—	107,500	500	108,000
Reformatory and Industrial Schools	—	—	105,000	—	105,000
Prisoners Criminal Lunatic Asylms	—	—	7,000	—	7,000
TOTAL OF CLASS III.	£.	1,391,000	271,500	5,861,500	8,523,000

Details of Civil Government Charges, 1907-8—continued.

	Buglsh.	Scotish.	Irelh.	General.	TOTAL.
CLASS IV.					
	£.	£.	£.	£.	£.
Board of Education	12,477,000	—	—	—	12,477,000
National Museum	160,000	—	—	—	160,000
National Gallery	16,000	—	—	—	16,000
National Portrait Gallery	6,000	—	—	—	6,000
Wallace Collection	6,000	—	—	—	6,000
Scientific Investigation, &c. (United Kingdom).	8,000	2,000	5,000	17,000	16,000
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	118,000	45,000	—	—	161,000
SCOTLAND.					
Public Education	—	3,022,000	—	—	3,022,000
National Galleries	—	5,500	—	—	5,500
ENGLAND.					
Public Education	—	—	1,381,000	—	1,381,000
Endowed Schools Committees	—	—	1,000	—	1,000
National Gallery	—	—	3,500	—	3,500
Queen's Colleges	—	—	4,500	—	4,500
TOTAL OF CLASS IV.	£.	13,535,000	2,062,500	47,000	17,599,500
CLASS V.					
Diplomatic and Consular Services	—	—	—	548,500	548,500
Colonial Services (including Uganda and East Africa Protectorates, &c.)	—	—	—	1,300,500	1,300,500
Telegraph Establishments and Pacific Cable	—	—	—	51,500	51,500
Oyuges (Grant-in-aid)	—	—	—	50,000	50,000
Treasury Chest Fund	—	—	—	500	500
TOTAL OF CLASS V.	£.	—	—	2,650,500	2,650,500

Details of Civil Government Charges, 1907-8—continued.

	English.	Scottish.	Irsh.	General.	Total.
CLASS VI.					
Superannuation and Retired Allowances -	333,000	27,000	85,000	231,000	655,000
Miscellaneous Charitable and other Allowances.	1,000	—	—	—	1,000
Hospitals and Charities (Ireland) -	—	—	17,000	—	17,000
Saracen Banks' and Friendly Societies' Depository.	—	—	—	143,500	143,500
TOTAL OF CLASS VI. - £.	334,000	27,000	102,000	333,500	617,000
CLASS VII.					
Temporary Commissions - - - -	20,000	1,000	11,000	32,000	63,000
Miscellaneous Expenses - - - -	2,000	3,000	61,000	—	66,000
Rewards to the Local Loan Fund -	1,000	—	3,000	—	4,000
Rewards to Civil Contingencies Fund -	1,000	—	—	11,000	14,000
Expenses under Unemployed Workmen Act, 1905.	119,000	19,000	4,000	—	142,000
Ireland Development Grant - - -	—	—	155,000	—	155,000
TOTAL OF CLASS VII. - £.	155,000	25,000	215,000	33,000	407,000
Class I. - - - - -	1,000,000	247,000	153,000	292,000	2,691,000
.. II. - - - - -	1,196,000	161,000	441,000	1,271,000	2,918,000
.. III. - - - - -	1,284,000	271,500	2,141,500	53,000	3,589,000
.. IV. - - - - -	18,825,000	2,082,500	1,595,000	67,000	27,589,500
.. V. - - - - -	—	—	—	2,050,000	2,050,000
.. VI. - - - - -	234,000	27,000	102,000	353,500	317,500
.. VII. - - - - -	155,000	23,000	245,000	33,500	427,000
Grant to Earl Greyer - - - - -	—	—	—	50,000	50,000
TOTAL CIVIL GOVERNMENT CHARGES VOTED } £.	15,657,000	2,813,000	4,680,000	4,030,000	30,380,000
CUSTOMS - - - - -	780,000	120,000	87,000	—	947,000
INLAND REVENUE - - - - -	1,731,000	269,000	275,000	—	2,275,000
TOTAL COLLECTION OF TAXES } £.	2,511,000	429,000	362,000	—	3,222,000
POST OFFICE SERVICES - - - - £.	11,920,000	1,772,000	1,255,000	479,000	17,077,000
TOTAL REVENUE DEPARTMENTS } £.	16,471,000	3,261,000	1,696,000	879,000	20,748,000

Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

1907-8.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1907-8.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	TOTAL.	Per Cent.
Total Revenue as contributed	£.		£.		£.		£.	
Total Revenue as contributed	127,194,500	82.16	16,163,500	10.25	3,821,500	8.59	152,063,000	100.00
Local Expenditure	44,045,000	75.73	6,300,000	39.56	1,810,000	42.43	55,155,000	100.00
Balance available for Imperial Expenditure	83,153,000	87.70	9,863,000	10.39	1,311,500	1.91	94,323,000	100.00
